

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
155 North Wacker Drive
Chicago, Illinois 60606
John Wm. Butler, Jr.
John K. Lyons
Ron E. Meisler

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
Four Times Square
New York, New York 10036
Kayalyn A. Marafioti

Attorneys for DPH Holdings Corp., et al.,
Reorganized Debtors

DPH Holdings Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

DPH Holdings Legal Information Website:
<http://www.dphholdingsdocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Reorganized Debtors.	:	(Jointly Administered)
	:	
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EXHIBIT D-27
EMPLOYEE MATTERS (PENSION)
267.40 HOURS

Delphi Corporation (DIP)
Employee Matters (Pension)

Bill Date: 11/30/07
Bill Number: 1186564

NAME	DATE	HOURS	DESCRIPTION
BERKE JS	10/01/07	1.00	CONSIDERATION OF ERISA DOL STRATEGY (1.0).
BERKE JS	10/02/07	2.00	TELECONFERENCE WITH B. POLOVOY RE: DOL ERISA CLAIMS (1.0); CONSIDERATION OF DOL ERISA CLAIM STRATEGY (1.0).
BERKE JS	10/04/07	3.00	WORK ON ISSUES RELATING TO DOL ERISA CLAIMS (3.0).
BERKE JS	10/10/07	2.00	CONSIDERATIONS ON DOL CHICAGO ERISA CLAIM ISSUES (2.0).
BERKE JS	10/11/07	2.00	TELECONFERENCE RE: DOL ERISA CLAIMS (1.0); CONTINUE CONSIDERATION OF ISSUES RAISED IN TELECONFERENCE (1.0).
BERKE JS	10/15/07	2.00	REVIEW AND ANALYZE ISSUE OF DISCHARGEABILITY OR PRESERVATION OF DOL 501(L) ERISA PENALTY CLAIM (2.0).
BERKE JS	10/16/07	1.00	REVIEW AND STRATEGY RE: DEPT. OF LABOR PROPOSAL ON CHICAGO ERISA CLAIM (1.0).
BERKE JS	10/19/07	6.00	REVIEW PROPOSED STIPULATED FACTS BY BROITMAN ON DOL CHICAGO ERISA CLAIM (1.0); STRATEGY CONSIDERATIONS RE: CHICAGO ERISA CLAIM (1.0); TELECONFERENCE RE: CHICAGO ERISA CLAIM (1.0); CONTINUE WORK ON ERISA ISSUES (3.0).
BERKE JS	10/23/07	1.50	AFTERNOON BRIEFING WITH A. HOGAN RE: EMERGING IFS MATTER (0.5); TELECONFERENCE WITH IFS AND ARENT FOX (1.0).
BERKE JS	10/24/07	4.50	EVALUATE IFS ISSUES (0.8); REVIEW OF 2003-39 REGS AND MYRIAD ISSUES RAISED BY IFS TELECONFERENCE YESTERDAY (3.7).
BERKE JS	10/25/07	6.60	REVIEW OF STATUTE AND REGS FURNISHED BY ARENT FOX ON ISSUE OF PAYMENT OTHER THAN CASH POTENTIAL ISSUES IN CONNECTION WITH IFS DECISION OF PLAN PARTICIPATION IN MDL SETTLEMENT (4.0); TELECONFERENCE WITH F. KUPLICKI RE: IFS ISSUES (1.0); CONSIDERATION OF ISSUES FOR DECISION TREE (1.6).
BERKE JS	10/26/07	1.80	TELECONFERENCE IFS ISSUE (1.0); SECOND TELECONFERENCE ON IFS ISSUE (0.8).
BERKE JS	10/29/07	4.70	CONSIDERATION OF IFS ISSUES (0.9); REVIEW AND REVISE DECISION TREE MEMO (1.4); CONSIDERATION OF DOL DALLAS CLAIM ISSUES (1.0); CONSIDERATION OF DOL CHICAGO CLAIM ISSUES IN ANTICIPATION OF DOL MEETING (1.4).

BERKE JS	10/30/07	5.50	REVIEW AND REVISION COMMENTS TO MDL ERISA DECISION TREE (0.8); CONSIDERATION OF MDL BLOW UP PROVISION AND DOL CHICAGO CLAIM (1.0); PARTICIPATE IN MEETING WITH DOL RE: CHICAGO CLAIM (1.5); POST MEETING CONSIDERATION (0.9); REDRAFT DALLAS COMFORT LETTER (0.6); RECONSIDER ISSUES OF DALLAS SETTLEMENT AGREEMENT (0.7).
BERKE JS	10/31/07	3.80	WORK ON ISSUES RELATING TO DOL ERISA CLAIM (1.4); WORK ON DECISION TREE FOR MDL ISSUE OF PAYMENT OTHER THAN CASH (1.2); ATTENTION TO SETTLEMENT AGREEMENT AND COMFORT LETTER ON DOL DALLAS CLAIM (1.2).
		47.40	
BUTLER, JR. J	10/01/07	0.20	REVIEW IRS CONDITION WAIVER FOR 2007 PLAN YEAR DATED SEPTEMBER 28, 2007 (0.2).
BUTLER, JR. J	10/05/07	0.70	REVIEW AND REVISE MOTION AND RELATED PLEADINGS RE: IRS CONDITIONAL FUNDING WAIVER FOR 2007 PLAN YEAR DATED SEPTEMBER 28, 2007 (0.7).
BUTLER, JR. J	10/22/07	0.30	CONTINUE TO REVIEW IRS CONDITION WAIVER FOR 2007 PLAN YEAR DATED SEPTEMBER 28, 2007 RE: TIMETABLE AND OTHER MATTERS (0.3).
BUTLER, JR. J	10/23/07	0.60	REVIEW DOL ENFORCEMENT ACTION AND LETTERS TO DIRECTORS AND OFFICERS (0.3); FOLLOW-UP RE: SAME WITH D. SHERBIN (0.3).
BUTLER, JR. J	10/24/07	0.30	CONTINUE TO PREPARE FOR OCTOBER 25TH OMNIBUS HEARING BEFORE JUDGE DRAIN IN NEW YORK BANKRUPTCY COURT RE: SECOND IRS WAIVER MOTION (0.3).
BUTLER, JR. J	10/25/07	0.40	PREPARE FOR (0.2) AND ATTEND (0.2) OMNIBUS HEARING BEFORE JUDGE DRAIN IN NEW YORK BANKRUPTCY COURT RE: SECOND IRS WAIVER MOTION.
		2.50	
FURFARO JP	10/12/07	0.70	REVIEW OF DOCUMENTS RE: DOL MATTERS (0.7).
FURFARO JP	10/15/07	2.00	REVIEW OF CLAIMS DOCUMENTS (1.3); REVIEW OF DOL MATERIAL/ADVICE (0.7).
FURFARO JP	10/16/07	0.70	REVIEW OF EMAILS/ADVICE RE: DOL MATTERS (0.7).
FURFARO JP	10/17/07	0.80	REVIEW OF DOL ISSUE RE: CLAIMS RESOLUTION (0.8).
FURFARO JP	10/22/07	1.50	REVIEW OF PROPOSED DOL STIPULATION (0.6); REVIEW OF DRAFT FILING/REVISIONS (0.9).

FURFARO JP	10/26/07	2.10	PREPARATION OF ANALYSIS RE: ERISA/DOL ISSUES FOR CLIENT/RESEARCH (2.1).
FURFARO JP	10/27/07	0.50	REVIEW OF REVISED MEMO (0.5).
FURFARO JP	10/29/07	0.40	REVIEW OF DRAFT DOL CLOSING LETTER (0.4).
FURFARO JP	10/30/07	1.10	REVIEW OF DOL LETTER/REVISIONS (0.5); REVIEW OF REVISED ERISA/DOL MEMO (0.6).
FURFARO JP	10/31/07	0.20	REVIEW OF REVISED DOL LETTER (0.2).
		10.00	
HIESTAND NL	10/12/07	1.20	PREPARE FOR AND ATTEND MEETING (1.2).
HIESTAND NL	10/18/07	0.60	PBGC ISSUES (0.6).
		1.80	
HOGAN III AL	10/01/07	2.40	CONFERENCE WITH WORKING GROUP RE: STATUS OF RESPONSE TO DOL ECONOMIC ANALYSIS, AND POTENTIAL RESOLUTION OF DOL PENALTY ISSUES (2.2); COMMUNICATE WITH ERISA COUNSEL RE: BANKRUPTCY SCHEDULING AND COORDINATION WITH DISTRICT COURT PROCEEDINGS (0.2).
HOGAN III AL	10/12/07	1.10	CONTINUE ANALYSIS OF POTENTIAL DOL (ASEC CLAIM) RESOLUTION, AND ANALYSIS OF PENALTY ISSUES WITH RESPECT TO SAME (0.8); COMMUNICATE WITH DOL COUNSEL RE: SAME (0.3).
HOGAN III AL	10/15/07	1.90	CONTINUE ANALYSIS OF POTENTIAL SETTLEMENT OF DOL (ASEC) CLAIM, AND RELATED MDL ISSUES (1.9).
HOGAN III AL	10/17/07	0.60	CONFERENCE WITH WORKING GROUP RE: DOL CLAIM RESOLUTION STRATEGY (0.6).
HOGAN III AL	10/19/07	1.50	PARTICIPATE IN SENIOR STRATEGY CONFERENCE (0.8); CONFERENCE WITH WORKING GROUP RE: DOL CLAIM, AND POTENTIAL ACTION AGAINST THIRD PARTIES AND INDIVIDUALS WITH RESPECT TO SAME (0.4); FOLLOW-UP DISCUSSION WITH CLIENT RE: STATUS OF DATA ANALYSIS (0.3).
HOGAN III AL	10/23/07	2.20	REVIEW AND ADDRESS DOL COMMUNICATIONS TO INDIVIDUAL DIRECTORS RE: CHICAGO CLAIM (2.2).
HOGAN III AL	10/25/07	1.70	PLAN AND PREPARE FOR MEETING WITH DOL RE: CHICAGO CLAIM AND POTENTIAL RESOLUTION OF SAME (1.7).
HOGAN III AL	10/26/07	1.30	CONTINUE TO REVIEW ECONOMIC ANALYSIS AND PREPARE FOR DOL RESOLUTION MEETING (1.3).
HOGAN III AL	10/29/07	5.30	PREPARE FOR DOL MEETING, INCLUDING REVIEW OF ANALYSIS WITH CONSULTING EXPERT, AND CREATING OF TALKING POINT SLIDES (5.3).

HOGAN III AL	10/30/07	4.70	CONTINUE PREPARATIONS FOR, AND CONDUCT MEETING WITH DOL COUNSEL AND REPRESENTATIVES CONCERNING CHICAGO CLAIM, AND POTENTIAL RESOLUTION OF SAME (4.7).
HOGAN III AL	10/31/07	1.00	FOLLOW-UP ANALYSIS AND COMMUNICATION S WITH DOL COUNSEL RE: POTENTIAL RESOLUTION OF CHICAGO CLAIM (1.0).

23.70

LAWSON MA	10/24/07	1.80	ANALYSIS OF POTENTIAL SETTLEMENT UNDER ERISA (1.8).
LAWSON MA	10/25/07	1.20	CONFERENCE WITH J. BERKE ET AL RE: ERISA ISSUES WITH RESPECT TO SETTLEMENT, PREPARATION OF DECISION TREE (1.2).
LAWSON MA	10/26/07	2.80	RESEARCH, REVIEW/EDIT DECISION TRE RE: SETTLEMENT PROPOSAL (2.8).
LAWSON MA	10/29/07	0.80	REVIEW/EDIT DECISION TREE RE: SETTLEMENT NEGOTIATIONS (0.8).
6.60			

MARAFIOTI KA	10/02/07	0.10	CORRESPONDENCE FROM FIDUCIARY CONSULTANTS (0.1).
MARAFIOTI KA	10/03/07	0.20	CORRESPONDENCE EXCHANGE RE: INQUIRIES OF FIDUCIARY CONSULTANTS RE: PENSION ISSUES (0.2).
MARAFIOTI KA	10/04/07	1.40	WORK ON SECOND FINANCING WAIVER MOTION (1.1); RELATED CORRESPONDENCE (0.3).
MARAFIOTI KA	10/05/07	1.50	REVIEW AND REVISE SECOND LIEN WAIVER NOTICE OF MOTION (0.1), ORDER (0.3); MOTION (0.5); RELATED CORRESPONDENCE (0.2); REVIEW PENSION WAIVER (0.4).
MARAFIOTI KA	10/17/07	3.20	TELECONFERENCE WITH J. SHEEHAN, K. COBB, W. SOLLEE, L. HASSEL RE: PENSION ISSUES IN CONNECTION WITH INTERCOMPANY TRANSFER MOTION (0.5); TELECONFERENCE WITH COBB AND HASSEL RE: SAME (0.2); TELECONFERENCE WITH K. COBB, I. HASSEL, C. WOLFE, K. MORRIS, AND J. SEGAL RE: SAME (0.4); FOLLOWUP TELECONFERENCE WITH K. COBB AND I. HASSEL (0.1); ANALYZE PBGC ISSUES (1.4); TELECONFERENCE WITH I. HASSEL (0.1); CORRESPONDENCE EXCHANGE WITH CLIENT (0.5).
MARAFIOTI KA	10/18/07	1.00	TELECONFERENCE WITH K. COBB RE: INTERCOMPANY TRANSFER MOTION (0.1); CONSIDER PBGC ISSUES IN CONNECTION WITH SAME (0.9).
MARAFIOTI KA	10/19/07	1.10	REVIEW CORRESPONDENCE RE: PBGC ISSUES (0.1); REVIEW PROPOSED ADEQUATE PROTECTION PROVISIONS AND REVISIONS TO SAME (1.0).

MARAFIOTI KA	10/22/07	0.40	PREPARE FOR HEARING ON SECOND IRS WAIVER (0.4).
MARAFIOTI KA	10/31/07	1.70	TELECONFERENCE WITH K. MORRIS, J. SEGAL, AND B. STANGER (0.2); TELECONFERENCE WITH J. SEGAL (0.1); CORRESPONDENCE TO CLIENT RE: PBGC INQUIRIES (0.6); MESSAGE FROM L. HASSEL RE: SAME (0.1); REVIEW EPCA AND DISCLOSURE LETTER PROVISIONS RE: PBGC LIENS (0.7).
		10.60	
Total Partner		102.60	
RAMLO K	10/01/07	0.60	REVIEW CORRESPONDENCE FROM K. COBB AND PENSION FUNDING WAIVERS AND BEGAN PREPARATION OF MOTION (0.6).
RAMLO K	10/02/07	0.40	BEGIN REVISING MOTION TO APPROVE PENSION FUNDING WAIVER (0.4).
RAMLO K	10/03/07	3.80	REVIEW PRIOR PENSION WAIVERS AND RELATED MATERIALS AND REVISE MOTION TO APPROVE PENSION FUND WAIVER AND PROPOSED ORDER (3.8).
RAMLO K	10/04/07	1.60	REVIEW AND FURTHER REVISE MOTION TO APPROVE IRS PENSION FUNDING WAIVER (1.6).
RAMLO K	10/05/07	4.50	REVIEW IRS MODIFICATIONS TO FIRST SET OF PENSION FUNDING WAIVERS (0.4); CORRESPONDENCE FROM J. SHEEHAN RE: REVISIONS TO PENSION FUNDING MOTION (0.2); CORRESPONDENCE FROM W. SOLLEE RE: REVISIONS TO SAME (0.2); FURTHER REVISIONS TO PENSION FUNDING WAIVER MOTION (2.8); TELECONFERENCES WITH K. COBB RE: SAME (0.4); TELECONFERENCE WITH W. SOLLEE RE: SAME (0.2); TELECONFERENCE WITH J. SHEEHAN RE: MOTION (0.1); CORRESPONDENCE WITH J. SHEEHAN RE: CONTRIBUTIONS TO PENSION PLANS OF SUBSIDIARIES (0.2).
RAMLO K	10/11/07	0.20	REVIEW IRS PUBLISHED VERSIONS OF PENSION FUNDING RULINGS (0.2).
RAMLO K	10/16/07	1.10	REVIEW AND BEGIN PREPARING DECLARATION AND EXHIBITS LISTS FOR PENSION WAIVERS (1.1).
RAMLO K	10/17/07	0.50	REVISE SHEEHAN DECLARATION AND SCRIPT FOR PENSION WAIVER MOTION (0.5).
RAMLO K	10/18/07	0.60	FURTHER REVISE IRS PENSION FUNDING WAIVER SCRIPT, EXHIBIT LISTS, AND DECLARATION (0.6).
RAMLO K	10/21/07	1.10	REVIEW PBGC LIEN NOTICES WITH RESPECT TO FOREIGN SUBSIDIARY MEMBERS OF CONTROLLED GROUP (0.3); FURTHER REVISIONS TO REPLY BRIEF (0.8).

RAMLO K	10/28/07	0.50	REVISE DISCLOSURE OF STATUS OF PENSION FUNDING MATTERS (0.5).
		14.90	
Total Counsel		14.90	
CAMPANARIO ND	10/02/07	2.20	CONTINUE LEGAL RESEARCH RE: PROOF OF CLAIM BY UNITED STATES DEPARTMENT OF LABOR (2.2).
CAMPANARIO ND	10/03/07	5.40	CONTINUE LEGAL RESEARCH RE: PROOF OF CLAIM BY UNITED STATES DEPARTMENT OF LABOR (2.8) AND DRAFT STIPULATION RE: SAME (2.6).
CAMPANARIO ND	10/11/07	2.90	TELECONFERENCE WITH U.S. DEPARTMENT OF LABOR CONCERNING THEIR PROOFS OF CLAIM AND DISCUSS STRATEGY RE: SAME (2.5) AND REVIEW CORRESPONDENCE CONCERNING SAME (0.4).
CAMPANARIO ND	10/12/07	6.80	LEGAL RESEARCH RE: SETTLEMENT AGREEMENTS (6.4); PREPARE SCHEDULE FOR LITIGATION OF PROOF OF CLAIM BY DEPARTMENT OF LABOR (0.4).
CAMPANARIO ND	10/15/07	7.10	CONTINUE LEGAL RESEARCH RE: SETTLEMENT AGREEMENTS (5.8); TELECONFERENCE WITH DEPARTMENT OF LABOR RE: SETTLEMENT OF PROOFS OF CLAIM AND FORMULATE STRATEGY RE: SAME (1.3).
CAMPANARIO ND	10/16/07	4.90	DRAFT STIPULATION AND SETTLEMENT AGREEMENT RE: PROOF OF CLAIM BY UNITED STATES DEPARTMENT OF LABOR (4.9).
CAMPANARIO ND	10/18/07	0.40	REVIEW PROPOSED STIPULATION CONCERNING PROOF OF CLAIM BY UNITED STATES DEPARTMENT OF LABOR (0.4).
CAMPANARIO ND	10/30/07	3.60	REVIEW SETTLEMENT PRESENTATION AND COMMENTS ON SETTLEMENT PAPERS AND REVISE SETTLEMENT PAPERS CONCERNING PROOFS OF CLAIM BY UNITED STATES DEPARTMENT OF LABOR (3.6).
		33.30	
DUNCOMB BM*	10/01/07	5.80	RESEARCH RELATING TO DOJ PENALTY ON ERISA SETTLEMENT (5.8).
DUNCOMB BM*	10/02/07	3.80	RESEARCH RELATING TO DOJ PENALTY PROVISION AND ERISA SETTLEMENT (3.8).
DUNCOMB BM*	10/12/07	1.80	RESEARCH WHETHER DOL PENALTY IS DISCHARGEABLE IN BANKRUPTCY (1.3); RESEARCH RE: DISCHARGES FROM BANKRUPTCY (0.5).
DUNCOMB BM*	10/15/07	4.80	RESEARCH SUBORDINATION ISSUE RELATING TO DOL CLAIM (4.8).
		16.20	

FERN BM	10/01/07	1.70	REVIEW AND ANALYZE IRS SECOND WAIVER LETTER (0.4); ATTENTION TO ISSUES RE: SCOPE OF INFORMATION PROVIDED IN SECOND WAIVER MOTION (0.5); REVIEW MATERIALS RE: TIMING OF PENSION CONTRIBUTION (0.3); REVIEW AND COMMENT ON 2ND WAIVER MOTION AND ORDER (0.5).
FERN BM	10/02/07	2.80	REVIEW AND COMMENT ON SECOND FUNDING WAIVER MOTION (1.9); ATTENTION TO ISSUES RE: TERMS OF SECOND WAIVER MOTION (0.4); FORMULATE STRATEGY RE: SECOND FUNDING WAIVER MOTION (0.5).
FERN BM	10/03/07	2.10	REVIEW AND COMMENT ON MARK-UP TO SECOND WAIVER MOTION (0.7); REVIEW PROPOSED CHANGES TO SECOND WAIVER MOTION (0.6); ADDITIONAL REVIEW OF PROPOSED CHANGES TO SECOND FUNDING WAIVER MOTION (0.8).
FERN BM	10/04/07	2.00	REVIEW AND COMMENT ON K. COBB'S PROPOSED CHANGES TO MOTION (0.5); REVIEW AND REVISE DRAFT OF FUNDING MOTION (0.7); ATTENTION TO ISSUES RE: SAME (0.2); REVIEW PROPOSED CHANGES TO FUNDING MOTION (0.3); FORMULATE STRATEGY RE: SECOND FUNDING WAIVER MOTION (0.3).
FERN BM	10/05/07	2.20	REVIEW AND COMMENT ON PROPOSED CHANGES TO FUNDING WAIVER MOTION (0.9); ATTENTION TO VARIOUS ISSUES RE: SCOPE OF LETTERS OF CREDIT CURRENTLY HELD BY PBGC (0.6); REVIEW AND COMMENT ON PENSION MOTION (0.7).
FERN BM	10/17/07	1.80	REVIEW AND COMMENT ON SCRIPT FOR SECOND FUNDING WAIVER MOTION (1.1); REVIEW AND COMMENT ON SHEEHAN DECLARATION IN SUPPORT OF SECOND FUNDING WAIVER MOTION (0.7).
FERN BM	10/19/07	2.70	RESEARCH RE: PBGC AND FOREIGN CONTROLLED GROUP (2.7).
		15.30	
KAHN MT	10/01/07	1.50	ANALYZE FINAL TERM SHEET AND REVISE SECOND WAIVER MOTION, NOTICE AND ORDER (1.5).
KAHN MT	10/02/07	0.50	REVISE SECOND WAIVER MOTION (0.5).
KAHN MT	10/03/07	1.40	REVISE SECOND WAIVER MOTION (1.4).
KAHN MT	10/04/07	2.00	REVISE SECOND WAIVER MOTION (2.0).
KAHN MT	10/05/07	4.40	PREPARE FOR SECOND WAIVER FILING INCLUDING REVISE MOTION; PREPARE EXHIBITS TO MOTION; REVISE NOTICE AND ORDER TO MOTION (4.4).
KAHN MT	10/11/07	2.20	DRAFT PROFFER FOR SECOND WAIVER MOTION (2.2).
KAHN MT	10/12/07	1.00	REVISE PROFFER FOR SECOND WAIVER MOTION (1.0).

KAHN MT	10/17/07	0.60	REVISE SECOND WAIVER PROFFER (0.4); ANALYZE CORRESPONDENCE RE: PBGC (0.2).
KAHN MT	10/18/07	10.40	DRAFT EXHIBIT LIST FOR SECOND WAIVER MOTION (0.4); RESEARCH RE: EXTRATERRITORIALITY LIMIT OF PBGC LIEN (10.0).
KAHN MT	10/19/07	3.60	RESEARCH RE: IRS LIENS WITH RESPECT TO PBGC AND EXTRATERRITORIALITY (3.6).
KAHN MT	10/23/07	0.20	COORDINATE EXHIBIT BINDER FOR SECOND WAIVER MOTION (0.2).
KAHN MT	10/24/07	0.70	PREPARE AND FINALIZE EXHIBITS FOR HEARING ON SECOND WAIVER (0.5); REVISE DECLARATION FOR SECOND WAIVER MOTION (0.2).
KAHN MT	10/26/07	0.10	ANALYZE SECOND WAIVER ORDER FOR ANY REVISIONS (0.1).
KAHN MT	10/30/07	0.30	ANALYZE MOR RE: PBGC SECTION TO CONFIRM CONSISTENCY WITH 10-Q (0.3).

28.90

KOHUT RD	10/12/07	0.80	REVIEW OF DOL MATERIALS (0.8).
KOHUT RD	10/15/07	4.20	LEGAL RESEARCH ON DOL ISSUES (4.2).
KOHUT RD	10/16/07	0.90	CORRESPONDENCE ON DOL ISSUES (0.9).
KOHUT RD	10/19/07	0.30	REVIEW OF DOL CORRESPONDENCE (0.3).
KOHUT RD	10/23/07	1.10	DOL MATERIALS REVIEW (1.1).
KOHUT RD	10/24/07	2.40	DOL PTE RESEARCH (1.6) AND CORRESPONDENCE (0.8).
KOHUT RD	10/25/07	7.70	DOL SETTLEMENT CORRESPONDENCE AND TELECONFERENCES (1.8); LEGAL RESEARCH OF PROHIBITED TRANSACTIONS (2.7); DRAFTING OF ISSUES ANALYSIS (3.2).
KOHUT RD	10/26/07	6.40	LEGAL RESEARCH OF ERISA PROHIBITED TRANSACTIONS AND EXEMPTIONS (2.4); EMAIL AND TELEPHONIC CORRESPONDENCE RE: SAME WITH INTERNAL AND EXTERNAL COUNSEL (1.2); DRAFTING AND REVISIONS TO ISSUES ANALYSIS SUMMARY (2.8).
KOHUT RD	10/29/07	2.80	DRAFT AND REVISIONS TO ERISA ISSUES ANALYSIS SUMMARY (2.2); DOL TELECONFERENCE (0.6).
KOHUT RD	10/30/07	2.80	DRAFTING AND REVISIONS TO ERISA ISSUES ANALYSIS SUMMARY (0.5); REVISIONS TO DOL PROPOSED COMFORT LETTER (2.3).
KOHUT RD	10/31/07	2.30	REVIEW AND REVISIONS TO DOL SETTLEMENT AGREEMENT (2.3).

31.70

Total Associate/Law Clerk	125.40
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DEMMA J	10/05/07	2.10	PREPARE/FILE IRS PENSION WAIVER MOTION
			(2.1).
		2.10	
Total Legal Assistant		2.10	

TOTAL TIME **245.00**

* Law clerks are law school graduates who are not presently admitted to practice.

Delphi Corporation (DIP)
Employee Matters (Pension)

Bill Date: 11/30/07
Bill Number: 1186564

Disbursement	Date	Vendor/Employee/Dept.	Amount
In-house Reproduction	10/19/07	Copy Center, D	1.00
		TOTAL IN-HOUSE REPRODUCTION	\$1.00
Lexis/Nexis	10/18/07	Roe GL	11.54
Lexis/Nexis	10/19/07	Fern BM	78.46
		TOTAL LEXIS/NEXIS	\$90.00
Westlaw	10/01/07	Campanario ND	77.99
Westlaw	10/01/07	Duncomb BM	1,101.93
Westlaw	10/02/07	Duncomb BM	299.38
Westlaw	10/04/07	Campanario ND	152.40
Westlaw	10/11/07	Campanario ND	68.69
Westlaw	10/12/07	Campanario ND	195.91
Westlaw	10/12/07	Duncomb BM	663.21
Westlaw	10/15/07	Campanario ND	215.39
Westlaw	10/15/07	Duncomb BM	241.71
Westlaw	10/17/07	Duncomb BM	109.21
Westlaw	10/18/07	Roe GL	436.01
Westlaw	10/19/07	Ramlo K	616.47
Westlaw	10/20/07	Ramlo K	144.84
Westlaw	10/21/07	Campanario ND	10.30
Westlaw	10/21/07	Ramlo K	84.98
Westlaw	10/23/07	Campanario ND	768.14
Westlaw	10/29/07	Campanario ND	275.90
Westlaw	10/31/07	Campanario ND	136.54
		TOTAL WESTLAW	\$5,599.00
Out-of-Town Travel	10/16/07	Hogan III AL	38.98
Out-of-Town Travel	10/18/07	Hogan III AL	1,002.02
		TOTAL OUT-OF-TOWN TRAVEL	\$1,041.00
Messengers/ Courier	10/05/07	OSMIO	7.00
		TOTAL MESSENGERS/ COURIER	\$7.00
Out-of-Town Meals	10/16/07	Hogan III AL	45.00

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Disbursement	Date	Vendor/Employee/Dept.	Amount
Out-of-Town Meals	10/17/07	Hogan III AL	90.00
Out-of-Town Meals	10/18/07	Hogan III AL	45.00
TOTAL OUT-OF-TOWN MEALS			\$180.00
Print Images to Paper (from Electronic Media)	10/02/07	Copy Center, D	43.54
Print Images to Paper (from Electronic Media)	10/22/07	Koukpamou P	59.43
Print Images to Paper (from Electronic Media)	10/30/07	Copy Center, D	36.03
TOTAL PRINT IMAGES TO PAPER (FROM ELECTRONIC MEDIA)			\$139.00
TOTAL MATTER			\$7,057.00

Delphi Corporation (DIP))
Employee Matters (Pension)

Bill Date: 01/10/08
Bill Number: 1206100

NAME	DATE	HOURS	DESCRIPTION
MARAFIOTI KA	11/01/07	1.80	TELECONFERENCE WITH L. HASSEL TO PREPARE FOR PBGC TELECONFERENCE (0.3); TELECONFERENCE WITH K. MORRIS, J. SEGAL, B. BANGERT, S. CORCORAN, AND L. HASSEL RE: PBGC ISSUES (0.4); FOLLOWUP CALLS (0.1), K. COBB (0.2) AND HASSEL (0.2); RELATED CORRESPONDENCE (0.2); CONSIDER ISSUES RE: PBGC ESCROW (0.4).
MARAFIOTI KA	11/06/07	0.50	CORRESPONDENCE FROM L. HASSEL RE: PBGC ISSUES (0.3); TELECONFERENCE WITH HASSEL RE: SAME (0.2).
MARAFIOTI KA	11/19/07	0.20	UPDATE RE: PBGC ISSUES (0.2).
MARAFIOTI KA	11/20/07	0.20	CONSIDER PBGC OBJECTIONS TO PLAN (0.2).
MARAFIOTI KA	11/28/07	1.20	REVIEW ESCROW AGREEMENT WITH JP MORGAN/PBGC/DELPHI (0.6) AND TELECONFERENCE WITH K. COBB RE: SAME (0.1); CONSIDER TAX ISSUES IN CONNECTION WITH PBGC FUNDING WAIVERS (0.5).
		3.90	
Total Partner		3.90	
TOTAL TIME		<u>3.90</u>	

Delphi Corporation (DIP))
Employee Matters (Pension)

Bill Date: 01/10/08
Bill Number: 1206100

Disbursement	Date	Vendor/Employee/Dept.	Amount
Vendor Hosted Teleconferencing	11/01/07	Teleconferencing Services, LLC	7.00
		TOTAL VENDOR HOSTED TELECONFERENCING	\$7.00
		TOTAL MATTER	\$7.00

Delphi Corporation (DIP))
Employee Matters (Pension)

Bill Date: 01/31/08
Bill Number: 1208196

NAME	DATE	HOURS	DESCRIPTION
MARAFIOTI KA	12/17/07	1.00	TELECONFERENCE WITH L. HASSEL RE: EPCA PROVISION RE: PBGC (0.1) AND CONSIDER ISSUES RE: SAME (0.9).
MARAFIOTI KA	12/18/07	0.10	ANALYZE PBGC ISSUES (0.1).
		1.10	
MEISLER RE	12/03/07	0.30	REVIEW AND RESPOND TO CORRESPONDENCE FROM K. COBB RE: PBGC (0.3).
MEISLER RE	12/21/07	2.10	PREPARE FOR CALL RE: TREATMENT OF SERP CLAIMS (0.5); PARTICIPATE ON WORKING GROUP CALL RE: SERP CLAIMS (0.8); REVIEW AND REVISE NOTICE TO SERP CLAIMANTS RE: SAME (0.3); TELECONFERENCES WITH RETIREE (D. GOLDSWEIG) RE: SERP CLAIM QUESTIONS (0.3, 0.2).
MEISLER RE	12/22/07	0.10	DRAFT CORRESPONDENCE RE: SERP CLAIMS (0.1).
MEISLER RE	12/26/07	0.50	TELECONFERENCE WITH A. SCHWARTZ RE: CLAIMS OF RETIREES (0.3); REVIEW CORRESPONDENCE FROM FIDUCIARY COUNSELORS RE: PENSION CLAIMS (0.2).
MEISLER RE	12/27/07	0.20	REVIEW AND REVISE NOTICES TO RETIREES (0.2).
MEISLER RE	12/28/07	0.30	TELECONFERENCE WITH D. GOLDSWEIG RE: SERP CLAIMS (0.3).
		3.50	
Total Partner		4.60	
TOTAL TIME		<u>4.60</u>	

Delphi Corporation (DIP))
Employee Matters (Pension)

Bill Date: 02/29/08
Bill Number: 1208154

NAME	DATE	HOURS	DESCRIPTION
MARAFIOTI KA	01/04/08	0.20	BEGIN REVIEW OF PBGC CORRESPONDENCE (0.2).
MARAFIOTI KA	01/08/08	1.60	REVIEW PBGC CORRESPONDENCE RE: PLAN ISSUES (0.6); TELECONFERENCE WITH K. COBB AND L. HASSEL RE: SAME AND RE: FIDUCIARY COUNSELORS' RULE 3018 MOTION (0.5); FOLLOWUP (0.1); CONSIDER POSSIBLE PLAN REVISIONS (0.4).
MARAFIOTI KA	01/09/08	0.30	REVIEW CHANGE TO CONFIRMATION ORDER REQUESTED BY PBGC (0.1) AND CONSIDER ISSUES RE: SAME (0.2).
MARAFIOTI KA	01/10/08	0.20	CONSIDER ISSUES RE: PBGC (0.2).
MARAFIOTI KA	01/14/08	0.20	CONSIDER NEW PROVISION IN CONFIRMATION ORDER RE: PBGC (0.2).
		2.50	
MEISLER RE	01/02/08	0.80	TELECONFERENCE WITH S. GEBBIA RE: SERP CLAIMS (0.2); DRAFT CORRESPONDENCE RE: RETIREE CLAIMS (0.3); REVIEW SUMMARY OF VARIANCE BETWEEN DEBTORS' ESTIMATE AND ASSERTED CLAIMS (0.3).
MEISLER RE	01/03/08	0.70	REVIEW SERP NOTICE (0.5); CONSIDER BENEFITS AND DISADVANTAGES (0.2).
MEISLER RE	01/04/08	0.50	TELECONFERENCE WITH A. SCHWARZ AND H. FREEMAN RE: RETIREE CLAIMS (0.4); DRAFT CORRESPONDENCE TO D. SHERBIN RE: SAME (0.1).
MEISLER RE	01/07/08	1.70	CONTINUE TO REVIEW STIPULATION AND AGREED PROTECTIVE ORDER RE: RESOLUTION OF RETIREE CLAIMS (0.4); PREPARE FOR CONFERENCE CALL RE: SAME (0.2); TELECONFERENCE WITH A. SCHWARTZ AND H. SHER RE: RETIREE CLAIMS (0.8); PARTICIPATE IN WORKING GROUP MEETING RE: RESOLVING SERP CLAIMS (0.3).
MEISLER RE	01/08/08	1.00	PREPARE FOR CALL WITH D. GOLDSWEIG RE: RETIREE CLAIMS (0.3); TELECONFERENCE WITH D. GOLDSWEIG RE: SAME (0.3); REVIEW DOCUMENTS RE: SAME (0.4).
MEISLER RE	01/09/08	1.30	REVIEW AND CONSIDER RESOLUTION RE: RETIREES CLAIMS (0.5); TELECONFERENCE WITH B. SAX RE: SERP CLAIMS (0.2); CONFERENCE WITH I. BOLTON RE: SAME (0.2); REVIEW STIPULATION AND PROTECTIVE ORDER RE: RESOLUTION OF RETIREE CLAIMS (0.2); REVIEW PROPOSED MODIFICATIONS TO PLAN RE: SAME (0.2).

MEISLER RE	01/10/08	3.00	REVIEW CORRESPONDENCE RE: SERP RETIREES (0.2); TELECONFERENCE WITH B. SAX RE: COMMUNICATION TO SERP RETIREES (0.2); TELECONFERENCE WITH D. ALEXANDER RE: RETIREE CLAIMS (0.2); TELECONFERENCE WITH A SCHWARTZ RE: RETIREE CLAIMS (0.3); REVIEW CLAIM CALCULATIONS (0.8); REVIEW AND COMMENT ON SETTLEMENT AGREEMENT (0.9); REVIEW AND COMMENT ON STIPULATION (0.4).
MEISLER RE	01/11/08	2.40	TELECONFERENCE WITH C. HODGES (WATSON WYATT), D. ALEXANDER, AND OTHERS AT DLEPHI RE: RETIREE CALCULATION (0.4); TELECONFERENCE WITH D. ALEXANDER RE: POTENTIAL SETTLEMENT WITH RETIREES (0.3); TELECONFERENCE WITH A. SCHWARTZ AND H. SHER RE: SETTLEMENT DISCUSSIONS RE: RETIREE CLAIMS (0.4); CONTINUE TO REVIEW AND COMMENT ON STIPULATIONS (0.5) AND SETTLEMENT AGREEMENTS (0.6) RE: RETIREES; DRAFT CORRESPONDENCE RE: SAME (0.2).
MEISLER RE	01/12/08	1.30	CONTINUE TO REVIEW AND CONSIDER RETIREES SETTLEMENT (1.3).
MEISLER RE	01/14/08	0.40	TELECONFERENCE WITH D. UNRUE, K. CRAFT, AND FTI RE: RESOLUTION OF CERTAIN SERP CLAIMS (0.4).
MEISLER RE	01/15/08	1.20	CONTINUE TO RESOLVE CLAIMS ASSERTED BY RETIREES (0.4); TELECONFERENCE WITH K. CRAFT RE: SAME (0.1); TELECONFERENCE WITH D. ALEXANDER AND E. DILLARD RE: DISPUTES OVER CALCULATIONS (0.7).
MEISLER RE	01/16/08	1.00	CONFERENCE WITH J. SHEEHAN RE: RESOLUTION OF RETIREES' CLAIMS (0.2); WORK ON SAME (0.6); TELECONFERENCE WITH A. SCHWARTZ RE: SAME (0.2).
		15.30	
Total Partner		17.80	
FEINBERG AS	01/21/08	3.70	TAX ANALYSIS RE: TAX DISCLOSURE IN FORM S-1 (3.7).
		3.70	
HALPER A	01/09/08	1.20	REVIEW PBGC COMMENTS AND ISSUES (1.2).
		1.20	
KAHN MT	01/23/08	1.10	DRAFT AND REVISE THIRD PENSION WAIVER MOTION (1.1).
		1.10	
Total Associate		6.00	
TOTAL TIME		<u>23.80</u>	

Delphi Corporation (DIP))
Employee Matters (Pension)

Bill Date: 02/29/08
Bill Number: 1208154

Disbursement	Date	Vendor/Employee/Dept.	Amount
Outside Re- search/Internet Services	01/07/08	Pacer Service Center	3.00
		TOTAL OUTSIDE RESEARCH/INTERNET SERVICES	\$3.00
Wireless - Mo- bile/Cellular/Pager	01/15/08	Meisler RE	18.00
		TOTAL WIRELESS - MOBILE/CELLULAR/PAGER	\$18.00
		TOTAL MATTER	\$21.00